



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS

Internal Audit Section



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DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

December 2, 2009

Gloria Taylor, Executive Director
Community Women Against Hardship
3963 West Belle Ave.
St. Louis, MO 63108

RE: Community Development Block Grant (CDBG) (Project #2010-CDA2)

Dear Ms. Taylor:

Enclosed is a report of the fiscal monitoring review of the Community Women Against Hardship, a not-for-profit organization, CDBG program, for the period January 1, 2009 through June 30, 2009. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Community Women Against Hardship. Fieldwork was completed on August 6, 2009.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the Community Development Administration (CDA) to provide fiscal monitoring to all grant subrecipients.

If you have any questions, please contact the Internal Audit Section at 314-622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Jill Claybour, Acting Executive Director, CDA
Lorna Alexander, Special Assistant for Development, CDA



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

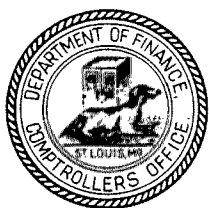
**COMMUNITY WOMEN AGAINST HARDSHIP
CONTRACT: #09-10-04
CFDA #14.218**

**FISCAL MONITORING REVIEW
JANUARY 1, 2009 THROUGH JUNE 30, 2009**

PROJECT #2010-CDA 2

DATE ISSUED: DECEMBER 2, 2009

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
COMMUNITY WOMEN AGAINST HARDSHIP
FISCAL MONITORING REVIEW
JANUARY 1, 2009 THROUGH JUNE 30, 2009**

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INTRODUCTION

Background

Contract Name: Community Women Against Hardship

Contract Number: 9-10-04

CFDA Number: 14.218

Contract Period: January 1, 2009 through June 30, 2009

Contract Amount: \$50,000

The contract provided Community Development Block Grant (CDBG) funds to Community Women Against Hardship (Agency) for services such as classes, training, counseling on interpersonal relationship and conflict resolution to low-income women and their families. Funds also provided training for parent-child relationships, family counseling, homework sessions and parent-child activities.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local CDBG requirements for the period January 1, 2009 through June 30, 2009, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by the Community Development Administration (CDA). Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on August 6, 2009.

Exit Conference

An exit conference was not required because there were no current observations.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2008-CDA43, issued December 10, 2008, contained one observation:

- Opportunity to establish compensating controls in lieu of segregation of duties (**Resolved**)

A-133 Status

According to a letter received from the Agency, it did not expend \$500,000 or more in federal funds in its fiscal year ended December 31, 2008, and was not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.